has been made in this regard. This will be looked into.

[*Translation*]

Recovery of Outstanding Taxes

2554. SHRI BHOGENDRA JHA: Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 463 on July 19, 1991 and state:

(a) whether the Government propose to formulate any scheme to recover the outstanding dues of income tax and excise duty within a specific period;

(b) if so, the details thereof;

(c) if not, the reasons therefore;

(d) total amount of income tax due from assessees against whom arrears of Rupees one lakh or more are outstanding as on date;

(e) the effective steps being taken for early settlement of cases pending in courts for recovery of these taxes;

(f) whether non-payment of income tax and excise duty beyond a specified amount and a specified time frame is proposed to be made a cognizable offence; and

(g) if not, the reasons therefore?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (RAMESHWAR THAKUR): (a) to (c). The recovery of outstanding dues is a continuous process. One one hand, old dues are recovered and on the other hand, fresh demands are raised. Therefore, at any given point of time some tax demands are bound to remain outstanding.

(d) The total amount of Income-tax dues from assesses against whom demands of Rs. 1 lakh or more were outstanding as on 31.3.1991 was Rs. 5130.60 crores.

(e) Appropriate administrative, legal and other measure as necessary continue to be taken. Courts are moved for early hearings and vacation of stays.

(f) No, Sir.

(g) Legal provision already exist to effect recovery of taxes.

[*English*]

Replacement of MIG-21

2555. SHRI RAMASHRAY PRASAD SINGH:
SHRI PRITHVIRAJ D. CHAVAN:

Will the Minister of DEFENCE be pleased to state:

(a) whether the Government are contemplating to replace the ageing inventory of MIG-21 by the Light Combat Aircraft;

(b) if so, the details thereof;

(c) whether the proposed replacement is likely to be affected due to the delay in the accomplishment of the LCA project; and

(d) if so, the alternatives being considered in this regard?

THE MINISTER OF DEFECNE (SHRI SHARAD PAWAR): (a) to (d). The phasing out of old aircraft and planning for the induction of new ones is an on-going process, related to the operational requirements of the IAF. Decisions on selection of aircraft are based on techno-economic viability assessments of all the possible alternatives.